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1 receive. I have the instruction more often in the past.

2 Q But when you received instructions that you

3 needed to sign documents as assistant secretary to

4 Aldyne, those came from Mossack Fonseca?

5 A Yes. All the document came from Mossack

6 Fonseca.

7 MR. HRANITZKY: Okay. Why don't we break for a

8 second so that the videographer can change the tape.

9 THE VIDEOGRAPHER: This is the end of tape No. 1 in

10 the deposition of Patricia Amunategui. Going off the

11 record at 9:47 a.m.

12 (Brief recess taken.)

13 (At this time the video record was terminated.

14 The following proceedings were recorded by stenography

15 only:)

16 MR. HRANITZKY: So, Miss Amunategui and Kent, we

17 discussed over the break that we are no longer going to

18 use the videographer.

19 Q So you understand that?

20 A (Through the interpreter) Yes, I understand.

21 Q And that's okay with everybody?

22 MR. WOODS: That's fine.

23 BY MR. HRANITZKY:

24 Q Okay. Just one follow-up question from before

25 the break: You mentioned that MF Nevada has a bank

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1 account in Panama.

2 A Uh-huh.

3 Q And you get the bank statements but you don't

4 really study them; correct?

5 A No. Correct, yes.

6 Q What's the name of the bank?

7 A I don't know.

8 Q You get the bank statements and you don't

9 remember the name of the bank?

10 A You ask me the name. I need to have the paper

11 in my front to see the name. I don't know, no. I don't

12 remember at this point.

13 Q How often do you get the bank statements?

14 A Once a month.

15 Q And yet you don't have any idea what the bank

16 is?

17 A No. I recognize the color of the paper, but I

18 don't remember at this time the name of the bank.

19 Q Is it a Panamanian bank?

20 A No, not Panamanian.

21 Q Is it a U.S. bank with a branch in Panama?

22 A Probably is a U.S. bank, but I'm not sure. So,

23 no, I don't know the name.

24 Q But it's not a Panama bank?

25 A No.

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1	Q	But the account is in Panama?
2	A	Yes.
3	Q	And you just -- as you sit here now, you don't have a clue what the name of the bank is?
4		
5	A	(Shakes head.)
6	MR. WOODS:	Is that a "no"?
7	THE WITNESS:	If I give you a name, probably I give you a wrong name.
8		
9	BY MR. HRANITZKY:	
10	Q	Well, I don't want you to give me a wrong name.
11		How about the bank that you use here in Nevada;
12		what's the name?
13	A	Bank of America.
14	Q	Bank of America, but the bank in Panama is not
15	Bank of America?	
16	A	I don't think they have Bank of America in
17		Panama, but it's not Bank of America.
18	Q	Okay. If you don't remember, you don't
19		remember.
20	A	It's not a simple name, so probably that's the
21		reason I don't remember.
22	Q	Is it an English name?
23	A	Probably. I don't know.
24	Q	Is it a Spanish name?
25	A	No, not Spanish.

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1	Q	So you don't think it's a Latin American bank?
2	A	No.
3	Q	Okay. I'd like you to look now at the second
4		page of your Employment Agreement, which is Exhibit 1.
5	Do you see paragraph No. 4?	Do you see at the end it
6	reads, "The existence and substance of this agreement	
7	shall not be made known to anyone other than the parties	
8	thereto and their professional advisors unless mutually	
9	agreed"?	
10	A	I think I'm lost. I'm in the wrong page.
11	MR. WOODS:	Part of the problem is it starts on
12		page 4 -- or starts on one page and goes to the next.
13	MR. HRANITZKY:	Sure.
14	Q	Look at the second page of the contract.
15	A	This one (indicating)?
16	MR. WOODS:	Right.
17	BY MR. HRANITZKY:	
18	Q	Yes, the paragraph No. 4.
19	A	Okay.
20	Q	Now, on the bottom of that page, that last line
21		it reads, "The existence and substance of this agreement
22		shall not be made known to anyone other than the parties
23		thereto and their professional advisors unless mutually
24		agreed." Do you see that?
25	A	Yes.

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1	Q	Did I read that right?	1	Q	I see. Do you know if Richard Linstrom inquired
2	A	yes.	2	into how Mr. Mossack or Mr. Fonseca had authority to sign	
3	Q	Before today, do you recall reading that	3	the contract on behalf of MF Nevada?	
4		provision?	4	A No. I only bring this as a draft and just to	
5	A	No.	5	give me an advice is it okay to sign this contract.	
6	Q	Were you aware that that provision was in this	6	Q Did the draft have Mr. Mossack and Mr. Fonseca's	
7		contract?	7	names on the signature line?	
8	A	I was aware that they have some privacy on the	8	A No, no, no. I only bring the draft before the	
9		contract, but I was not aware of that, and I read the	9	document was ready.	
10		contract with my attorney before I provide it to him.	10	Q So but just to be clear, I understand you showed	
11	Q	So you asked an attorney to review this	11	it to him before it was signed.	
12		contract --	12	A Yes.	
13	A	Uh-huh.	13	Q What I'm asking is if their names appeared below	
14	Q	-- before you signed it; is that right?	14	the signature lines.	
15	A	Yes, before, like many years ago.	15	A No.	
16	Q	Who was the attorney?	16	Q No?	
17	A	Was one professor I have at the UNLV and I asked	17	A No.	
18		him if he can -- that will be okay to sign this contract.	18	Q So the document you showed Mr. Linstrom didn't	
19		He say it look like it's fine and, yes, I sign it.	19	identify who would be signing on behalf of MF Nevada?	
20	Q	Who was that?	20	A Uh-huh.	
21	A	Mr. Richard Linstrom.	21	Q And Mr. Linstrom thought that was fine?	
22	Q	Linstrom?	22	A Yeah. They say that whatever the contract say	
23	A	Linstrom, yes.	23	is fine, yeah. I sign it and I send it back.	
24	Q	L-i-n-s-t-r-o-m?	24	Q Okay. But before just today, you don't recall	
25	A	Yeah. Was an attorney from UNLV.	25	ever seeing the language that we just went through at the	

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1	Q	I see. Do you know if Richard Linstrom inquired	1	Q	I see. Do you know if Richard Linstrom inquired
2		into how Mr. Mossack or Mr. Fonseca had authority to sign	2	into how Mr. Mossack or Mr. Fonseca had authority to sign	
3		the contract on behalf of MF Nevada?	3	the contract on behalf of MF Nevada?	
4	A	No. I only bring this as a draft and just to	4	A No. I only bring this as a draft and just to	
5		give me an advice is it okay to sign this contract.	5	give me an advice is it okay to sign this contract.	
6	Q	Did the draft have Mr. Mossack and Mr. Fonseca's	6	Did the draft have Mr. Mossack and Mr. Fonseca's	
7		names on the signature line?	7	names on the signature line?	
8	A	No, no, no. I only bring the draft before the	8	No, no, no. I only bring the draft before the	
9		document was ready.	9	document was ready.	
10	Q	So but just to be clear, I understand you showed	10	So but just to be clear, I understand you showed	
11		it to him before it was signed.	11	it to him before it was signed.	
12	A	Yes.	12	A Yes.	
13	Q	What I'm asking is if their names appeared below	13	What I'm asking is if their names appeared below	
14		the signature lines.	14	the signature lines.	
15	A	No.	15	A No.	
16	Q	No?	16	Q No?	
17	A	No.	17	A No.	
18	Q	So the document you showed Mr. Linstrom didn't	18	So the document you showed Mr. Linstrom didn't	
19		identify who would be signing on behalf of MF Nevada?	19	identify who would be signing on behalf of MF Nevada?	
20	A	Uh-huh.	20	A Uh-huh.	
21	Q	And Mr. Linstrom thought that was fine?	21	Q And Mr. Linstrom thought that was fine?	
22	A	Yeah. They say that whatever the contract say	22	Yeah. They say that whatever the contract say	
23		is fine, yeah. I sign it and I send it back.	23	is fine, yeah. I sign it and I send it back.	
24	Q	Okay. But before just today, you don't recall	24	Okay. But before just today, you don't recall	
25	A	ever seeing the language that we just went through at the	25	ever seeing the language that we just went through at the	

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1	bottom of paragraph 4 --
2	A No.
3	Q -- is that right?
4	A No.
5	Q Do you have an understanding about whether it's
6	okay for you to publicly disclose the fact that you work
7	for MF Nevada?
8	A I understand that if you have by the Court
9	order, you need to disclose when they ask you.
10	Q No. I'm asking a different question.
11	A Oh.
12	Q Do you have an understanding as to whether
13	you're prohibited from disclosing publicly the fact that
14	you work for Mossack -- or work for MF Nevada?
15	A No. This is the first time I realize that.
16	Q Okay. Do you have an understanding about
17	whether you're prohibited from disclosing publicly that
18	you work sometimes with Mossack Fonseca?
19	A No, no. I never work for Mossack Fonseca.
20	Q No, I didn't ask that. I didn't say "work for."
21	I asked whether you have an understanding about
22	whether -- well, let me strike that.
23	A Yeah.
24	Q You've said that you don't work for Mossack
25	Fonseca?

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1	A No, I don't.
2	Q But you do work with Mossack Fonseca; correct?
3	A I don't know what to say. I feel like I work
4	for this company, MF Corporate Services, and I work for a
5	client called Mossack Fonseca.
6	Q Okay. So you do work with Mossack Fonseca?
7	A As a client, yes.
8	Q Okay. Do you have an understanding about
9	whether you have an obligation to keep the fact that you
10	work with Mossack Fonseca as a client confidential?
11	A Oh, yes, yes, we have a confidentiality. Yes, I
12	do. I have -- I mean I can't disclose that -- if I
13	decide don't work for them anymore, of course I can't
14	disclose anything.
15	Q All right. But are you permitted to disclose
16	the fact that Mossack Fonseca is a client that you work
17	for?
18	A Say that again.
19	THE INTERPRETER: Say it again.
20	BY MR. HRANITZKY:
21	Q Are you permitted to disclose the fact that
22	Mossack Fonseca is a client that you work for sometimes?
23	A I hope so, yeah. I don't know.
24	Q You've never thought about that?
25	A I never thought about it.

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1	Q	So you don't have any understanding of whether
2		you're supposed to keep that confidential?
3	A	No. I don't know.
4	Q	So going back to the first page, the paragraph
5		numbered 1, the final sentence it reads, "The employer
6		shall direct and control all of the details of the
7		employee's work and the employee shall report, with
8		respect to her work assignments, to the employer." Do
9		you see that?
10	A	Uh-huh.
11	Q	Is that consistent with your understanding of
12		your Employment Agreement?
13	A	Uh-huh.
14	Q	Okay. And the employer is MF Nevada; correct?
15	A	Yes.
16	Q	So who directs and controls all of the details
17		of your work?
18	A	Myself. I mean I am my own boss. I am
19		responsible for all the thing I need to do.
20	Q	So you give yourself instructions?
21	A	No, I don't give myself instructions, but I get
22		the instruction for my client what they need.
23	Q	But the contract says, "The employer shall
24		direct and control all of the details of the employee's
25		work." Do you see that?

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1	A	Uh-huh.
2	Q	Okay. So where do the directions come from?
3	A	From the client request.
4	Q	So the clients communicate directly to you their
5		instruction?
6	A	The only client we have. We don't have multiple
7		clients. We have only one client. They send instruction
8		to us.
9	Q	And that's Mossack Fonseca?
10	A	(Nods head.)
11	Q	Is that Mossack Fonseca & Company?
12	A	Mossack Fonseca is the only thing I know.
13	Q	So an entity called Mossack Fonseca & Co.,
14		that's what you're referring to by "Mossack Fonseca"?
15	A	Yes. That's the only company I know.
16	Q	Okay. And that's where you get the directions
17		from; right?
18	A	Uh-huh. I get the direction for the Nevada sale
19		because --
20	Q	Probably better to do it in Spanish.
21	A	Yeah. I get the direction for the office --
22		(Through the interpreter) There's instructions.
23		I receive them from the department and the client, who
24		has specific instructions for the client in Nevada.
25	Q	Okay, sorry. I'm sorry, I didn't understand

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1 that answer.

2 You get some directions and instructions from

3 Mossack Fonseca; correct?

4 A (Nods head.)

5 Q Do you get directions and instructions from

6 anybody else?

7 A Only for one department. They specify and

8 attend clients buy Nevada companies.

9 Q I'm sorry. I don't understand the answer.

10 A The only person I'm in contact for instruction

11 there are -- how do I explain -- department.

12 Q Try it in Spanish and if -- let me suggest --

13 A (Through the interpreter) The people, the

14 customers that are going to buy the companies in

15 Nevada --

16 (In English) They have assign to one person,

17 two person, in one small department from Mossack Fonseca.

18 This person are in contact with me to give me, "Check

19 this name," "Please incorporate this," "A client need a

20 company with this characteristic." That's the only

21 person that I in contact.

22 Q So you're saying that your directions come from

23 one particular department within Mossack Fonseca?

24 A (Through the interpreter) Sales.

25 Q The sales department?

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1 A Yes.

2 Q So to try to sum it up, all of your directions

3 and instructions come from the sales department --

4 A Department.

5 Q -- at Mossack Fonseca?

6 A The sale department for the only product I sell,

7 for Nevada.

8 Q The sales department for Nevada?

9 A Yeah.

10 Q Okay. So all of your instructions and

11 directions come from the Mossack Fonseca sales department

12 for Nevada; is that right?

13 A Oh, yes.

14 Q And who is that?

15 A Can be -- they change it many times, so it's not

16 always the same, but right now it's one person they call

17 Iris Vergara.

18 Q Like iris the flower?

19 A Iris Vergara.

20 Q Vergara?

21 A Vergara.

22 THE INTERPRETER: V-e-r-g-a-r-a, Vergara.

23 BY MR. HRANITZKY:

24 Q It's a funny last name.

25 A In Chile we have a lot of those. Everybody

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1 called Vergara.
 2 Q Okay. I'd like you to look now at paragraph
 3 No. 8 in Exhibit 1.
 4 A We still in the contract, no?
 5 Q Yes.
 6 A Okay.
 7 Q Do you see towards the end after the semicolon
 8 it reads, "It is understood that the employee" -- that's
 9 you -- "shall have all of her communication solely with
 10 the employer and its representatives".
 11 A Oh, yeah, okay.
 12 Q Do you see that?
 13 A Uh-huh.
 14 Q Is that consistent with your understanding of
 15 your employment arrangement?
 16 A Yes.
 17 Q So you have all of your communications solely
 18 with MF Nevada and its representatives?
 19 A Uh-huh.
 20 Q So the people in the Nevada sales office at
 21 Mossack Fonseca are representatives of MF Nevada;
 22 correct?
 23 A No, I don't think so they're representatives.
 24 Q But your employer is MF Nevada; right?
 25 A MF Corporate Nevada.

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1 Q Right. And this provision in your employment
 2 contract says that you shall have all of your
 3 communications solely with the employer, MF Nevada, or
 4 its representatives; right?
 5 A Maybe they are representatives. They're not
 6 employees.
 7 Q Okay. Can you turn to paragraph 15.
 8 A Fifteen? The last one here?
 9 Q Yes. You see it says, "the employer reserves
 10 the additional option to pay bonus compensations to the
 11 employee at its discretion".
 12 A Uh-huh.
 13 Q Have you ever been paid a bonus?
 14 A Yeah, sometimes.
 15 Q Do you decide on whether to pay yourself a bonus
 16 or does somebody else make that decision?
 17 A The president of the company take the decision.
 18 Q And that's Imogene?
 19 A Imogene Wilson.
 20 Q Imogene Wilson?
 21 A Uh-huh.
 22 Q Have you ever spoken to Imogene Wilson about
 23 getting paid a bonus since you've worked for MF Nevada?
 24 A No. I never ask for it. There's some Christmas
 25 they sent me a letter with the option that I can get paid

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1 bonus.

2 Q I see. The option to be paid a bonus you said?

3 A Uh-huh.

4 Q So they asked you, "Would you like to be paid a bonus this year, Patricia," and you say "yes" or "no"?

5 A I will say yes of course.

6 Q Are there any strings attached?

7 A Sometimes they request if I recommendation on what I believe I deserve for bonus for Christmas or when we have employees. In the past we have employee working for us. Now we have Manpower temp, but they ask what will be our recommendation, if we feel it, for Christmas.

8 Q How often has that happened?

9 A Not very often.

10 Q Not very often?

11 A Not very often.

12 Q When was the last time MF Nevada had other employees?

13 A Let's see. 2011 probably, 2011 and '12 probably. I'm not sure. And after, with all this inconvenient to hire and fire, we decide to use Manpower temp. It's more easy.

14 Q How many other employees did MF Nevada have during that time?

15 A We used to have three, myself and two more.

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1 Q And what did the other two people do?

2 A Work office help. When I'm very busy I can't do all the document by myself. So they help to prepare

3 Article of Organization, Excel with invoices, and all the other stuff, the office things we need.

4 Q So they did the same things that you do?

5 A Not all the same things but almost. They're very well trained in almost the same but no signing of course; but they help me in all the office things, answer the phone and prepare stuff and I sign.

6 MR. HRANITZKY: You got the "pero" as a but.

7 THE WITNESS: Oh.

8 BY MR. HRANITZKY:

9 Q The court reporter picked that one up. Believe it or not, sometimes even I do that.

10 A Really?

11 Q Yeah. There's something about "pero" that just slides right off the tongue.

12 A In the casino they call me Mrs. Pero because I always say "pero."

13 MR. WOODS: Because it uses the same parts of your mouth.

14 THE WITNESS: Yeah.

15 MR. HRANITZKY: "But" sort of gets in the way and "pero" just sort of slides.

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1 THE WITNESS: Pero slides.
 2 BY MR. HRANITZKY:
 3 Q Could you look now at paragraph 16.
 4 A That will be a good review of my contract.
 5 Q It's always good to look at it again.
 6 A It's always good, yeah.
 7 Q You see there's a reference to commission
 8 compensation?
 9 A Uh-huh.
 10 Q Do you ever receive commission compensation?
 11 A No, and I'm very mad. No, never.
 12 Q Never?
 13 A No.
 14 Q Have you ever discussed the possibility of being
 15 paid --
 16 A Yes.
 17 Q Being paid --
 18 A Yes, but never happened.
 19 Q Who did you discuss that with?
 20 A With the marketing department in one of my
 21 presentation; and they say will be an option, but I never
 22 have.
 23 Q Who in the marketing department?
 24 A I don't remember who was at that time because
 25 it's a long time ago. Probably is not there anymore, but

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1 I requested and they say, "Well, maybe," and it never
 2 happen.
 3 Q And that's the marketing department at Mossack
 4 Fonseca?
 5 A Yes.
 6 Q Are they based in Panama, that department?
 7 A I believe so.
 8 Q All right. Could you look now at paragraph 19,
 9 the second sentence. It reads, "The employee shall be
 10 provided the name of a contact person in the employer
 11 organization regarding each assigned project."
 12 A Uh-huh.
 13 Q The "employer organization," does that refer to
 14 Mossack Fonseca?
 15 A I don't know, but --
 16 Q But in practice that's the way it works; right?
 17 A I don't know.
 18 Q Well, when you get the name of a contact person
 19 for each assigned project, you get it from somebody at
 20 Mossack Fonseca; right?
 21 A With the only person I get --
 22 THE REPORTER: I'm sorry. I didn't understand that.
 23 THE WITNESS: (Through the interpreter) The only
 24 person that I have contact with for an assignment or job
 25 instructions is Mrs. Vergara.

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1 BY MR. HRANITZKY:
2 Q Iris Vergara?
3 A Iris Vergara.
4 Q So that's in practice --
5 A In practice.
6 Q -- the contact -- you receive the names of
7 contact persons for each assigned project from Iris
8 Vergara; correct?
9 A For all the incorporation, because --
10 (Through the interpreter) The only instruction
11 that I receive daily is preparations for companies that
12 need to be incorporated. You see what the client needs.
13 The other instructions I have on my own by myself.
14 (In English) I manage the office. I don't have
15 nobody give me instructions how I do.
16 Q So but you don't give yourself the name of the
17 contact person at the client, do you?
18 A No, no, no. The only contact and instruction I
19 have daily is from the sale department.
20 Q And Iris Vergara?
21 A Iris Vergara or whatever is replacing her at
22 this point. I don't remember name, but she is the person
23 who tell me, "This is the company we need. Check,
24 please. Give me a name and ability," or whatever,
25 whatever regarding sale.

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1 Q Do you ever get requests from people at Mossack
2 Fonseca's affiliates in Uruguay or in Peru or in
3 Switzerland?
4 A I probably get phone call from them to request
5 something, but I need to -- I'm prohibited to accept
6 instruction from them. So I need to tell them go back
7 and tell Iris give me the instruction.
8 Q So you never get E-mails from any of those
9 places with requests for --
10 A Probably I will do one time in the past. I
11 don't remember, but if that happened, it's because
12 they -- the time sometimes. They want to get the
13 information first to me and I need to forward to Iris
14 Vergara or the person in charge at that time. I can't
15 respond them.
16 Q But the standard practice is that the
17 instructions would come from Iris Vergara?
18 A Yes.
19 Q Could I ask you -- you see after the employment
20 contract in Exhibit 1 there's a letter --
21 A Uh-huh.
22 Q -- on MF Corporate Services Nevada Limited
23 letterhead? Do you see that?
24 A Uh-huh.
25 Q And the letter is signed Katia Solano.

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1 A Uh-huh.
2 Q Who is Katia Solano?
3 A Katia Solano was the person in human resource I
4 believe.
5 Q Well, it says on the letter she's in human
6 resources and the letter is on MF Nevada letterhead.
7 A Uh-huh.
8 Q Does MF Nevada have a human resources
9 department?
10 A No, not here, but in the contract agreement we
11 share some services with them, Mossack Fonseca.
12 Q So Mossack Fonseca provides some back-office
13 services to MF Nevada?
14 A Sometimes, yes.
15 Q And one of those is human-resources support?
16 A Uh-huh.
17 Q Do you know where Katia Solano was based?
18 A No. I can assume in Panama, but I don't know.
19 Q Did you ever speak with Katia Solano on the
20 phone?
21 A A couple time in my life, yes.
22 Q How often?
23 A Maybe two or three time in my entire life.
24 Q Okay. Do you know who employed her?
25 A No, no idea.

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1 Q So if I could ask you to turn back to the first
2 page of the letter --
3 A There (indicating)?
4 Q Right there, right.
5 Do you see in the very first paragraph there's a
6 reference to "your letter dated July 1st, 2007"?
7 A Yes.
8 Q Did you write a letter on July 1st, 2007?
9 A To her? Yes, I think so, yeah.
10 Q And in the letter you were asking for a raise
11 and some other improvements to your compensation package;
12 correct?
13 A Uh-huh.
14 Q Is that "yes"?
15 A Yes.
16 Q Just for the benefit of the court reporter. I'm
17 not trying to be difficult.
18 A No, no, no, yeah.
19 Q Her job is challenging as is.
20 You see in the next sentence it says, "Please
21 find below the partners' response to the different
22 subjects"?
23 A Yes.
24 Q Who are "the partners"?
25 A I don't know. I don't know.

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1 Q You have no idea?
2 A I don't know any idea.
3 Q Do you think it's the partners of Mossack
4 Fonseca?
5 A No. I probably believe that's the partner of
6 MF Corporate Services.
7 Q Well, you're the secretary of MF Corporate
8 Services, so if they had any partners, you would know
9 about them, wouldn't you?
10 A They have another company who is the
11 shareholder.
12 Q What is that company?
13 A I'm sorry, but I don't know exactly the name,
14 but Timberlane Associates or something.
15 Q Timber?
16 A Timberlane Associates.
17 Q Timberlane Associates?
18 A Timberlane Associates is all I remember.
19 Q And you think the reference to "the partners" is
20 the partners in Timberlane Associates?
21 A I think the partners of MF Corporate Services.
22 Q But --
23 MR. WOODS: We're going to do an objection. I mean
24 she's said that she doesn't know what it means many
25 times.

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1 MR. HRANITZKY: And I'm challenging that and I'm
2 going to continue to do that.
3 MR. WOODS: It's an objection. I made my objection.
4 MR. HRANITZKY: I hear you.
5 Q So you're saying that, as secretary of MF Nevada
6 for 13 years, you have no idea who the partners of
7 MF Nevada are but you think they exist?
8 A Well, the only reason I know it's exist is
9 because I have some document of MF Corporate Services,
10 not here but in the office, where I have the Article of
11 Organization and some information who is the shareholder,
12 but I don't have any other document. So I assume that
13 partners are the shareholder.
14 Q But the word here is "partner." It's not
15 "shareholder"; right?
16 A Well, I will tell you, the Spanish people, they
17 call "partner" everything. So partner can be the
18 shareholder. Partner can be the couple. I understand
19 their vocabulary or they try to say.
20 Q So your understanding of this letter is that
21 Ms. Solano meant shareholders --
22 A Yeah.
23 Q -- when she used the word "partners"?
24 A Yeah, that's what I think so.
25 Q And that would be the shareholders in MF Nevada

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1 listed in the Articles of Incorporation?
2 A Not the Articles of Incorporation because I
3 believe they are not listed there.
4 Q Listed in the document?
5 A Whatever document they have. I don't have any
6 document of that. So they probably refer to any party.
7 I don't know.
8 Q Well, you said a few minutes ago that you have a
9 document, not here but back in the office, that lists the
10 shareholders in MF Nevada; right?
11 A Yeah.
12 Q Didn't you just say that?
13 A Uh-huh.
14 Q So do you or do you not have that document back
15 at the office?
16 A I have the name, but I don't have any documents,
17 documents. I don't have any bylaw of this company on me.
18 Q But you have the names?
19 A But I have the name.
20 Q And those names presumably are on a document,
21 yes?
22 A No. They are in the writing, not in a document.
23 Q Well, if it's in a writing, that's a document,
24 isn't it?
25 A Well --

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1 Q Unless it's on a cassette tape; right?
2 A No, no cassette tape.
3 Q So there's a document with those names somewhere
4 back in your office?
5 A Somewhere, yeah.
6 Q And the names --
7 A With the name of the company I tell you,
8 Timberlane Associates. I don't remember even the name,
9 the correct name.
10 Q And that document lists the names of the
11 shareholders in MF Nevada?
12 A No, that document don't list any shareholders.
13 It's a name with a document with a company, that's all,
14 and lists who are the shareholders. I don't know nothing
15 about it. I know the name because that's what they say
16 in the little corporate kit I saw. And I came to work
17 for this company after it was incorporated, after
18 everything was settled, so I don't have that information.
19 Never give it to me.
20 Q Okay. So when you said before that you have a
21 document that lists the names of the shareholders, you
22 didn't mean that. Is that what you're saying?
23 A Say that again, please.
24 Q I said, when you testified before that you have
25 a document back in the office that lists the

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1 shareholders, you didn't mean that?
2 A Yeah, no.
3 Q You're changing your answer now?
4 A Yeah, I change my answer. I never have a
5 document with a list of the shareholders, never. I only
6 know the name of the one, that one.
7 Q That's Timberline?
8 A Yeah, but I have no idea who are the name of
9 that company.
10 Q You said you only have one and you identified
11 Timberline?
12 A Well, Timberlane is the only company I familiar
13 with who is the shareholder. If you ask me who own that
14 company, I don't have no idea.
15 Q Are there any other shareholders besides
16 Timberline?
17 A I don't have no --
18 Q You don't know?
19 A No, I don't know.
20 Q But you're the secretary of MF Nevada?
21 A Yes, I do.
22 Q And you don't view that as being part of your
23 job as the secretary to the board of directors of
24 MF Nevada?
25 A Probably was part of my job and I try to find

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1 it, but they never give it to me.
2 Q Okay. Could you look at paragraph 3 of this
3 letter.
4 A Of this one?
5 Q Yes. It's the letter dated August 31st, 2007
6 that we've been talking about.
7 A Uh-huh.
8 Q You see paragraph 3?
9 A Yeah.
10 Q It refers to Mossfon International Retirement
11 Plan.
12 A Uh-huh.
13 Q So are you covered under the Mossfon
14 International Retirement Plan?
15 A Well, I try to find my 401K or something here
16 and it was not convenient, and they say they have some in
17 Panama for the other employee, and voluntary I choose to
18 be in this one.
19 Q So you're covered by the Mossfon International
20 Retirement Plan?
21 A But my plan is separate. It's a voluntary plan,
22 I mean not with the rest of them, because I'm not part of
23 Mossfon.
24 Q I didn't ask you that. I asked you are you
25 covered by the Mossfon International Retirement Plan?

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1 A I have a different plan of retire in Panama.
2 They don't call Mossfon International Retirement Plan.
3 They call different.

4 Q So this letter is wrong; is that what you're
5 saying?

6 A I believe the letter is wrong because they
7 probably offer the 4 percent of contribution to their
8 international plan, but in myself, I'm in different plan
9 with a 4 percent. So I'm not employed with them, so I
10 have to be in separate plan.

11 Q So where Ms. Solano from human resources says in
12 her very carefully written letter that Mossfon will
13 contribute 4 percent of your salary as long as you save
14 the same amount, you're saying that she's just wrong. Is
15 that right?

16 A Probably she's wrong.

17 Q Probably she's wrong?

18 A Uh-huh.

19 Q You're not sure?

20 A I'm not sure because she called the retirement
21 plan different than the plan I have.

22 Q Do you receive any statements or other
23 documents --

24 A Yes, I receive my statements.

25 Q -- from the retirement plan?

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1 A Yeah.

2 Q Does it have sort of a name of a plan on the
3 statement?

4 A Yeah. It's called different.

5 Q Well, do you know where the 4 percent comes
6 from?

7 A From my check. I send it from my check.

8 Q But you give 4 percent and somebody else gives
9 4 percent; right?

10 A Mossfon -- MF Corporate Service pay the
11 4 percent.

12 Q So in this letter where Ms. Solano says Mossfon
13 will contribute 4 percent of your salary as long as you
14 save the same amount, you're saying she's wrong?

15 A She's probably wrong on this paragraph because
16 she mention the Mossfon International Retirement Plan
17 when I have different plan. The only thing is the amount
18 is correct.

19 Q But it's not Mossfon that contributes 4 percent?

20 A That's what you're saying?

21 A No, yeah.

22 Q So you're saying she's wrong about that?

23 A She's wrong about the name of the retirement
24 plan.

25 Q But I'm not asking you that now. You already

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1 said that. Now I'm asking who contributes the other
2 4 percent to the retirement plan.
3 A MF Corporate Service.
4 Q Okay. So when Ms. Solano says it's Mossfan that
5 contributes 4 percent --
6 A It's wrong.
7 Q You're saying she's wrong?
8 A Yeah.
9 Q So Ms. Solano is wrong about a lot of things in
10 this letter.
11 A Yeah. Even the address of the letter is wrong
12 too. We don't have an office in Nevada -- in Reno,
13 Nevada, never. I never was in Reno, Nevada.
14 Q How did you get this letter?
15 A By E-mail.
16 Q Could you look at the last paragraph of the
17 letter.
18 A Uh-huh.
19 Q Do you see it says, "The partners are very
20 pleased with your performance and commitment and count on
21 your assistance for many years to come"?
22 A Uh-huh.
23 Q You're saying that you have no idea who those
24 partners are. Is that right?
25 A Yeah. I assume it's Timberlane.

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1 Q You think that it's Timberline is very pleased
2 with your performance and commitment and counts on your
3 assistance for many years to come?
4 A Uh-huh.
5 Q Have you ever met anyone from Timberline?
6 A No.
7 Q Then how could they possibly be very pleased
8 with your performance and commitment?
9 MR. WOODS: Objection; that's obviously speculation.
10 THE WITNESS: Well, because they believe how I manage
11 the company. That's what I believe it is.
12 BY MR. HRANITZKY:
13 Q Well, if you don't know who they are, how could
14 they possibly know how you manage the company?
15 A They have -- I don't know. I do a good
16 performance on the work and they probably know.
17 Q But you don't know who they are?
18 A No, I don't know who they are.
19 Q And they're making the decisions about your
20 employment package?
21 A Yes.
22 Q And they're pleased with your performance?
23 A Uh-huh.
24 Q And your fate is in their hands, as it were, but
25 you have -- you don't have a clue who they are?

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1 A No. I don't know where they are and I never
2 meet them.

3 Q Does that make you uncomfortable at all?

4 A Many times, yeah, I wish I know them, where they
5 are.

6 Q Do you ever read in the newspaper reports about
7 Mossack Fonseca being involved in money-laundering
8 activities?

9 A I don't read the newspaper for foreign, but I
10 get some information about it; but when I decide to get
11 hired for this work and they told me who will be the
12 client, I checked them and was a very prestigious law
13 firm. So I really don't believe they are in any -- you
14 know, laundering money.

15 Q Okay. Well, but you've read those allegations
16 in the news, have you not?

17 A Yeah. I read many allegations about everything
18 and maybe I sometimes have to believe half of what they
19 say.

20 Q All right. But you don't believe them even
21 though you don't really know who the people are; is that
22 right?

23 A Well, I know other people there and I know
24 they're very good attorneys when I go for my meeting.
25 So -- and I learn that their job they do and it's

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1 completely against to that, so they're very particular to
2 choose a client.

3 MR. HRANITZKY: Why don't we take a break.
(Brief recess taken.)

4 (Plaintiff's Exhibits 2, 3, 4, 6, 7 and 8 were
5 marked for identification by the Certified Court
6 reporter.)

7 BY MR. HRANITZKY:
8

9 Q Just a couple of quick follow-up questions from
10 before the break and then --

11 A So go back to the same paper?

12 Q No, you don't have to go back.

13 A Okay.

14 Q Do you know when MF Nevada was created?

15 A Probably May 2000 or 2001. I'm not sure.

16 Q Not long before you started there?

17 A Uh-huh.

18 Q And one other question: You said before that
19 you're currently the only employee of MF Nevada that you
20 know about?

21 A At the moment.

22 Q There were two others in 2011 and 2012?

23 A Yeah, and 25 and 26 before we got employees --

24 THE REPORTER: I didn't understand you.

25 THE WITNESS: (Through the interpreter) During 2005

1 or '6, that I don't recall.
2 (In English) I have -- we have more employees.
3 Q All right. And what did those employees do?
4 A The same. They are assistant, like a clerk.
5 Q Was there ever a time where you reported to
6 someone at MF Nevada who was an employee of MF Nevada?
7 A (Through the interpreter) Can you please repeat
8 the question. Sorry.
9 Q Was there ever a time when you reported to
10 another employee at MF Nevada?
11 A (Through the interpreter) That I would have had
12 to report to another MF Nevada employee?
13 Q Yes, another MF Nevada employee who was senior
14 to you at MF Nevada.
15 A Yeah, I believe Nancy.
16 Q At the very beginning?
17 A At the very beginning, yeah, she was my direct
18 boss.
19 Q And that was for a short time?
20 A Yeah, that was for a short time, yeah.
21 Q All right. So I'd like you to take a look at
22 the document that's been marked as Exhibit 2. I think
23 you have them out of order. You may have them out of
24 order.
25 Q Do you recognize Exhibit 2?

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1 A I recognize my picture.
2 Q Other than your picture, you've never seen this
3 document?
4 A No. I see this document was in magazine at
5 UNLV.
6 Q Did you speak to UNLV about this advertisement
7 before it was released?
8 A Yes. They call me if I can help them to give my
9 story in order to promote paralegal course.
10 Q The paralegal program at UNLV?
11 A Uh-huh, and I say yes and I'm glad to do it, so
12 I speak with different -- two people in the phone I
13 believe. I don't remember many detail because that's
14 long time ago; and I give a little bit of my story, but a
15 lot of these thing, they're not true.
16 Q Okay. When was that?
17 A May 2010 or 2009. I don't remember.
18 Q Did they take the picture for this or did you
19 give them a picture?
20 A No. They take my picture. I have to go to a
21 special place to take the picture.
22 Q It's a good picture.
23 A Yeah. I keep it.
24 Q But you think it was about 2009?
25 A I don't remember. 2009 maybe. I don't

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1 remember. Was like around Christmastime probably because
2 I remember being very busy around that time.
3 Q Did you discuss the fact that you had been asked
4 to agree to this advertisement with anyone at Mossack
5 Fonseca before you --
6 A No.
7 Q -- said yes?
8 A No, no, I never discuss with them because I
9 thought it was something personal of myself and I don't.
10 No, I didn't.
11 Q Well, when you spoke to the people who prepared
12 this advertisement, did you mention Mossack Fonseca?
13 A Maybe. I don't remember, but I mentioned there
14 I was working for MF Corporate Services and I provide
15 service for Mossack Fonseca maybe. I don't remember
16 exactly, but here is not right.
17 Q So what in this advertisement do you believe is
18 mistaken?
19 A Okay. The vice president and vice president for
20 MF Corporate Services; I was at that time, because now
21 I'm a secretary. And also, I didn't work for Mossack
22 Fonseca. I worked for MF Corporate Services when I was
23 vice president at that time and I provide service for a
24 very prestigious law, Mossack Fonseca International.
25 Q You've never seen MF Nevada referred to as the

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1 Nevada office of Mossack Fonseca?
2 A If you see my letter before, you see
3 they calling --
4 Q You're talking about Exhibit 1?
5 A Talking about this.
6 Q At the end, the letter --
7 A They call Mossfon Nevada. Well, it's a big
8 mistake.
9 Q I'm asking something different. I see that.
10 Let's put it back in order. I'm asking something
11 different.
12 The letter in Exhibit 1 dated August 31, 2007
13 refers to Mossfon Nevada and you say that's wrong?
14 A That's very wrong.
15 Q Okay. I'm asking you something different. I'm
16 asking you whether you've heard -- ever heard MF Nevada
17 referred to as the Nevada office of Mossack Fonseca?
18 A Not from me.
19 Q You've never heard it referred to that way?
20 A I don't refer Nevada office of Mossack Fonseca.
21 MR. WOODS: Just make sure you're answering the
22 question.
23 BY MR. HRANITZKY:
24 Q I didn't ask you if you do. I asked you if you
25 had ever seen it referred to that way.

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1 A Not that I can remember, nor can I pay attention.

2 Q So you don't recall ever seeing that?

3 A Well, I don't pay attention probably, no.

4 Q You don't pay attention even though you're the secretary of MF Nevada?

5 A I am, but no.

6 Q You said that you used to be the vice president of MF Nevada?

7 A Uh-huh, secretary and vice president.

8 Q How long were you vice president?

9 A Don't remember. For a short period of time

10 A because probably in the next renewal I changed. I don't like to be a vice president of anything, so I changed.

11 Q All right. But you said this letter or this advertisement dates from around 2009?

12 A Yeah. So probably at that time probably I changed after that. You know, at that time I was vice president of MF Corporate Service Nevada.

13 Q Had you been vice president all the way from 2001 to the time that this advertisement came out?

14 A Maybe.

15 Q You don't remember?

16 A I need to check.

17 Q Were you vice president when you started at

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1 A MF Nevada?

2 A Yes.

3 Q And you were vice president when this advertisement came out?

4 A Probably. I don't know, yeah.

5 Q Were you vice president and secretary at the same time?

6 A Yes.

7 Q Did you have any other titles?

8 A No. Just manager like I do now.

9 Q So you had three titles, manager, secretary and vice president?

10 A Uh-huh, yes.

11 Q And now you have two titles?

12 A Yes.

13 Q Manager and secretary?

14 A Yes.

15 Q And it was your decision to stop being vice president?

16 A Was not my decision, but the person hire me, Nancy, she file the document with the Secretary of State and she put that title; and then I decide -- I don't remember when -- I decide it was too much title. The Secretary of State only asks you for secretary, president and treasurer. Why I want to use two titles? Even I

17 Q

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1 don't have space to put it in, so I decide to choose for
2 secretary.

3 Q But it was your decision --

4 A My decision.

5 Q -- to stop being vice president?

6 A Yes.

7 Q And it was as simple as that. You just had too
8 many titles and you wanted a shorter title?

9 A Yeah.

10 Q Who did you discuss that with?

11 A Don't remember that time. Probably with the
12 president at the time and I told him this look ridiculous
13 to have two title. In the Secretary of State file it's
14 not needed. And at that time told me, "Yes, go ahead,
15 change it."

16 Q So you probably discussed it with the president
17 of MF Nevada?

18 A Yeah. Probably I informed him I want to make
19 some change.

20 Q And then you just did it?

21 A And I did it, yeah.

22 Q Did anyone else have to sign off --

23 A No, no.

24 Q -- or you just did it?

25 A No. I have to sign it, but I informed them.

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1 Q Okay. Could you look now at the document that's
2 been marked as Exhibit 3.

3 Sorry. One last question about Exhibit 2.

4 A Uh-huh.

5 Q Have you ever discussed this advertisement with
6 anyone at Mossack Fonseca?

7 A No. No, I didn't. How would be any related? I
8 thought, you know, they're going to use -- I tried to
9 call in and correct that but say it's not that important.

10 Q But as far as you know, does anyone at Mossack
11 Fonseca even know about that advertisement?

12 A Probably not.

13 Q Did you ever consider that mentioning Mossack
14 Fonseca in an advertisement like that might have been a
15 breach of paragraph 4 of your employment contract?

16 MR. WOODS: I'm going to object. She testified
17 earlier she didn't know about the employment contract.
18 THE WITNESS: I didn't pay attention probably. I
19 don't thought it was necessary, but --

20 BY MR. HRANITZKY:

21 Q Okay. So Exhibit 3, Exhibit 3 is an E-mail from
22 you to "Nevada office MF" dated January 17, 2014, is that
23 right?

24 A Can I ask you, when you refer to "MF," is
25 MF Corporate Services?

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1 Q I'm reading from the top of the document itself.
2 A Nevada office MF Corporate Services, yeah.
3 Q It says "Nevada office MF."
4 A Yeah.
5 Q Right?
6 A MF Corporate Services.
7 Q It doesn't say "MF Corporate Services." It says "Nevada office MF."
8 A Well, this is our domain name.
9 Q Okay. But the document says "Nevada office MF";
10 Q right?
11 A Uh-huh.
12 Q Okay. Then next to it is an E-mail address,
13 Q Nevada@mfcorperv.com.
14 A Uh-huh.
15 Q Do you see that?
16 A Yes. That's our domain name.
17 Q So mfcorperv.com is the domain name for
18 Q MF Nevada; right?
19 A Yes.
20 Q Does anyone other than MF Nevada use that domain name?
21 A Myself, because I use
22 Q
23 A
24 Q
25 A

They mean MF Corporate Services Nevada. That's

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1 just a short name of the company and the domain name.
2 Q So who is Nevada@mfcorperv.com? Who is that?
3 A Whose E-mail address is that?
4 A It's the general E-mail from MF Corporate
5 Service Nevada. My secretary can see it and I can see
6 it, and difference of the other one what is my personal
7 E-mail.
8 Q Who besides you and your secretary can see
9 E-mail that comes in to Nevada@mfcorperv.com?
10 A (Through the interpreter) Incoming E-mails or
11 outgoing E-mails?
12 Q Let me ask the question again.
13 Q Who besides you and your secretary has access to
14 E-mail that goes to Nevada@mfcorperv.com?
15 A Me and her.
16 Q Nobody else?
17 A Nobody else.
18 Q Is there anyone besides you and then this
19 Nevada@mfcorperv.com that has an E-mail address with the
20 mfcorperv.com domain name?
21 A No.
22 Q Those are the only two E-mail addresses in the
23 world --
24 A I have another E-mail address with the
25 mfcorperv.com, but it's us two.

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1 Q So it's Pamunategui@mfcorserv.com and
2 Nevada@mfcorserv.com and that's it?
3 A No. It's another one from my office in Wyoming.
4 We have an office in Wyoming called
5 Wyoming@mfcorserv.com.
6 Q Wyoming@mfcorserv.com?
7 A Uh-huh.
8 Q How long has the Wyoming office been around?
9 A Two or three year.
10 Q Do you have a position with the Wyoming office?
11 A Yeah, the same. I'm running the office. I'm
12 the head office of the Wyoming office.
13 Q So you're the secretary of the --
14 A No, because it's different company. It's
15 different entity.
16 Q Do you have a position with that entity?
17 A I don't remember. I don't think so. Maybe,
18 maybe I'm the manager. I don't know. No, I don't have
19 any position.
20 Q Okay. But you said you're the manager?
21 A Yeah, a manager.
22 (Through the interpreter) I work as the
23 manager. I also manage that office too.
24 Q Is that managed -- is that office in Wyoming?
25 A Yes, it is.

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1 Q So do you go to Wyoming for that?
2 A Uh-huh.
3 Q How often?
4 A Depend on how I need it. Once a month or less
5 than once a month.
6 Q Do you have a separate employment contract for
7 that job?
8 A Not at all, no.
9 Q That's part of your overall job?
10 A My overall.
11 Q Okay. And when you receive -- do you receive
12 directions or instructions on behalf of clients in your
13 job with the Wyoming entity?
14 A Well, Wyoming is another product. I sell it, so
15 I try --
16 THE REPORTER: I'm sorry. I'm not understanding.
17 THE WITNESS: (Through the interpreter) It is a
18 marketing product that I thought it would be useful; and
19 the effort to sell it, it's my own. If someone asks a
20 company in Nevada, I also say why not offer them one in
21 Wyoming.
22 BY MR. HRANITZKY:
23 Q Well, when you get -- do you ever get
24 instructions to set up a Wyoming corporation?
25 A Yes.

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1 Q Who do those come from?
2 A Same, Iris Vergara.
3 Q That's all I was asking.
4 A Same production or marketing.
5 Q Do you see at the bottom of Exhibit 3 it says,
6 "Patricia Amunategui, head of Nevada office"?
7 A Uh-huh.
8 Q So I asked you before have you ever heard
9 MF Nevada referred to as the Nevada office and you said
10 no.
11 MR. WOODS: I need to object. I think that
12 mischaracterizes what you said before. You asked whether
13 it had been referred to as the head of the Nevada office
14 of Mossack Fonseca, which is not the same question that
15 you just asked.
16 THE WITNESS: I will respond this question.
17 I choose to bring all my signature "head of the
18 office Nevada" or "head of the office Wyoming" because it
19 look better on marketing. I don't want anybody in the
20 client thinks I'm the only person in the back. You look
21 better if you put head of the office.
22 BY MR. HRANITZKI:
23 Q So it was your decision to put "head of Nevada
24 office" --
25 A Yes.

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1 Q -- under your signature on E-mails?
2 A Yeah.
3 Q Okay. So you have seen MF Nevada referred to as
4 the Nevada office?
5 A Yeah, but I don't mean to repeat on that.
6 That's what he say. I call head of the office because --
7 I know there are more people under me, the president, but
8 I want to know this is the head of this -- the people, I
9 mean my -- I'm the only one work, so I want to look like
10 I have more people, look more professional.
11 Q So you decided to do that so that it's not
12 obvious to people who receive these E-mails that you're
13 the only person working?
14 A Yeah, yeah.
15 Q I see.
16 A I think look more professional. It's a
17 marketing thing.
18 Q I see.
19 A (Through the interpreter) I think the I.T.
20 person had proposed that to me and I thought it would be
21 a good idea.
22 Q Okay. Could you look now at Exhibit 4.
23 A Okay.
24 Q This is a -- have you seen Exhibit 4 before?
25 A No. I try to read it in that time. This is the

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1 first time I have this document in my hand.
2 Q Okay. By the way, I forgot to ask, had you seen
3 Exhibit 3 before I showed it to you?
4 A Yeah. I provide that.
5 Q Okay. So back to Exhibit 4, you've never seen
6 Exhibit 4 before?
7 A No, never.
8 Q Do you see in the second paragraph -- you see
9 there's a reference to a virtual client portal and the
10 client information portal?
11 A Uh-huh.
12 Q Do you know what that's talking about?
13 A Something. I'm not familiar, but I think
14 something.
15 Q Well, so what do you think?
16 A The client can pay invoices for whatever
17 their -- they buy in a portable thing so it's easy for
18 them to pay.
19 Q So they could pay invoices online?
20 A Online, yeah, something like this. I never know
21 how is. I don't have access to do it, but I think
22 something like this.
23 Q Okay. Then reading down, you see in the one,
24 two, three -- fifth paragraph there's a reference to
25 Mosfion Trust Corporation?

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1 A Okay.
2 Q Have you heard of Mossfon Trust Corporation?
3 A I heard the name, yes.
4 Q What is Mossfon Trust Corporation?
5 A I think it's another company. They do different
6 service, but I don't know.
7 Q Have you ever interacted with anyone --
8 A No.
9 Q -- at Mossfon Trust Corporation?
10 A No.
11 Q Have you ever been to Mossfon Trust Corporation?
12 A No.
13 MR. WOODS: Was that a "no"?
14 THE WITNESS: No, no. I know exist, but I don't
15 know. I don't know even what they do. I don't have no
16 idea what it is.
17 BY MR. HRANITZKY:
18 Q Well, if you don't know what they do, it's
19 possible that you may have been there and not know it?
20 A Well, maybe, but I don't know. I don't deal
21 with this department.
22 Q As far as you know?
23 A As far as I know, yes.
24 Q What about in the next paragraph, do you see the
25 reference to Mossfon Asset Management SA?

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1 A Well, I believe it's another department and I
2 don't know either. The same.
3 Q You believe that's another department?
4 A Sorry, another company.
5 Q Another company?
6 A Uh-huh.
7 Q Do you know what Mossfon Asset Management does?
8 A No, not even close.
9 Q Have you ever interacted with anyone from
10 Mossfon Asset Management?
11 A No.
12 Q Okay. We can move to Exhibit 6 and, by the way,
13 we're skipping Exhibit 5.
14 A So no more here?
15 Q Yeah, we're done with 4. We're skipping 5,
16 so --
17 A (Through the interpreter) We're skipping 5?
18 Q Yeah, we don't have a 5 because I'm not going to
19 use my 5.
20 A Okay.
21 Q So you see -- have you seen the document marked
22 as Exhibit 6 before today?
23 A Uh-huh.
24 Q You have seen this before today?
25 A No.

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1 Q Today is the first time you've seen this?
2 A Today is the first time I see that, yes.
3 Q Do you see it's called Trust Services? Do you
4 see that?
5 A Trust Services? Oh, yeah, okay.
6 Q I'm going to represent to you that this is a
7 document that's available on Mossack Fonseca's Web site.
8 I'm not asking you to agree. I just want you to --
9 A Yeah, yeah.
10 Q I'll just represent to you that we found it
11 there.
12 You see the -- under "Trust Services" first it
13 reads, "As part of the Mossack Fonseca Group, Mossfon
14 Trust Corporation is a fiduciary entity regulated by the
15 banking superintendence of Panama since 1993." Do you
16 see that?
17 A Yes.
18 Q And then below it lists various services, trust
19 services --
20 A Uh-huh.
21 Q -- that that entity provides.
22 A Uh-huh.
23 Q And one of them is "corporate services." Do you
24 see that?
25 A Yes, uh-huh.

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1 Q That's what MF Nevada does; right? It provides
2 corporate services?

3 A I understand different. We do incorporation and
4 they do corporate services.

5 Q All right. But MF Nevada is called MF Corporate
6 Services Nevada, isn't it?

7 A Yeah. I want to make it -- distinguish here.

8 Incorporation document, you file document with Secretary
9 of State and you get the company ready. It's completely
10 different than prepare corporate document. They do this
11 job. I don't. This is corporate service what I
12 understand. Maybe I'm wrong.

13 Q Okay. But I thought you --

14 A Maybe I'm wrong in the definition, but for me
15 corporate service is a big thing, services.

16 Q I thought you said just a minute ago that you
17 didn't really know that much about what Mossfon Trust
18 Corporation does.

19 A Oh, no, I don't know; but when talking about
20 corporate services, I know what I'm doing and I don't do
21 corporate documents. I do incorporate documents, but I
22 don't prepare any other document after.

23 Q Okay. MF Corporate Services Nevada has the
24 words "corporate services" in the name; right?

25 A Uh-huh.

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1 Q All right. And this document, Exhibit 6,
2 describes the trust services provided by Mossfon Trust
3 Corporation and one of them is corporate services. So
4 I'm asking you, is the kinds of corporate services that
5 MF Nevada provides also the sort of thing that this
6 document says Mossfon Trust Corporation does?

7 MR. WOODS: I'm going to object as to foundation that
8 she knows what this document is meant to say or what it
9 means by "corporate services." She testified she didn't
10 prepare it.

11 Answer if you can.

12 THE WITNESS: I don't know what Mossfon Trust do. I
13 only do what I do, MF Corporate Services. So I can't
14 answer to you that, no. To me, no, I don't know.

15 MR. HRANITZKY: Okay.

16 Q So you don't know what's meant by "corporate
17 services" in this document?

18 A Yeah. Corporate service for me can be very
19 different than for you and you, so I don't know.

20 Q It could also be the same; right?

21 A It can, but I don't know.

22 Q You just don't know?

23 A I'm not very familiar with this company do,

24 so -- not at all.

25 Q Okay. But you couldn't say for sure that in

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1 this document, Mossfon Trust Corporation isn't marketing
2 MF Nevada as one of its services, can you?
3 A But I don't know.
4 Q You can't say for sure they're not?
5 A I don't have -- on my knowledge, I don't know
6 nothing whether use my product.
7 Q Okay. Let's go to Exhibit 7.
8 A Oh, you want it there?
9 Q Yeah. It's better for her.
10 A Yeah.
11 Q All right. So Exhibit 7 is -- I'll represent
12 that this also comes from Mossack Fonseca's Web site.
13 It's a document that describes administrative services.
14 See, first it reads, "Preparation of accounts, financial
15 records, annual returns and tax declarations"?

16 A Uh-huh.

17 Q Does MF Nevada do any of those things?
18 A No.
19 Q Next it says, "registered agent service."
20 A Uh-huh.
21 Q MF Nevada does provide registered-agent
22 services, doesn't it?
23 A For the Nevada company only; and I believe, I
24 believe, this service is mentioned for the Panamanian
25 company. Remember, there are registered agent in Panama

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1 office, nothing with Nevada. We have the registered
2 agent in Nevada.
3 Q But how do you know that this reference is to
4 registered-agent services only in Panama?
5 A Because I assume.
6 Q Why do you assume that? Were you involved --
7 A To be a registered agent, you have to have
8 residence in this place. So how they can be registered
9 agent in Nevada, like you say, if they don't are here?
10 Very difficult. The law tells you you need to be
11 physical in a place.
12 Q All right. But you've said before that Mossack
13 Fonseca is MF Nevada's client; right?
14 A Can be a client, but they can't be a registered
15 agent.
16 Q Just answer my questions.
17 So you said before that Mossack Fonseca is
18 MF Nevada's client; right?
19 A Yes.
20 Q So it could be that Mossack Fonseca is marketing
21 MF Nevada's register-agent services as part of a broad
22 package of services that they can -- clients can go to
23 Mossack Fonseca to get?
24 A This is -- I don't know. I don't have any idea
25 about the services they do.

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1 Q You also said before that you go to symposiums
2 in Panama where Mr. Mossack and Mr. Fonseca are also
3 there every year and you talk about the services that
4 MF Nevada provides; right?

5 A I talk about the advantage of the Nevada LLC,
6 was the only thing we sell, Nevada limited-liability
7 company, but I don't talk about registered agent. I'm
8 talking about the advantage of the product, that Nevada
9 LLC. That's all I talk about, the only thing I talk, or
10 the Wyoming LLC.

11 Q So you never discuss registered-agent services?
12 A No, because what I know, registered agent you
13 have to be local in the place, so --

14 Q But the fact that you have to be local in the
15 place wouldn't prevent you, since you're local in the
16 place, from talking about it in Panama, would it?

17 A Well, maybe. I don't know. I don't talk about
18 that. They never ask me for.

19 Q You never ever talk about registered-agent
20 services in Panama?

21 A No.

22 Q Ever?

23 A No. I only talk about Nevada LLC in my
24 presentation and in my talk.

25 Q But isn't MF Nevada a registered agent for

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1 Nevada LLCs?

2 A MF Corporate Services, yes, it is registered
3 agent for the Nevada LLC here.

4 Q Okay. So if you're talking about Nevada LLCs,
5 you really are talking about MF Nevada's registered-agent
6 services, aren't you?

7 MR. WOODS: I'm going to object to that because she's
8 testified many times that she hasn't spoken about
9 registered-agent services.

10 MR. HRANITZKY: I know that's what she said, but it's
11 inconsistent --

12 THE WITNESS: Registered agent -- I'm sorry. Maybe
13 I'm wrong, but registered agent for me is the service you
14 provide here for the entity or you provide there for the
15 entity. So how -- I never speak about registered agent.
16 Only with the people here in Nevada.

17 MR. HRANITZKY: Okay.

18 THE WITNESS: Maybe I'm wrong, I'm mal-informed, but
19 that's what I --

20 BY MR. HRANITZKY:

21 Q We'll see what the judge thinks.

22 It also refers to opening of bank accounts.

23 Does MF Nevada open bank accounts?

24 A No.

25 Q Do you see at the bottom it refers to -- strike

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1 that. Okay, I'm done with Exhibit 7.
2 A Keep the same way?
3 Q Okay. Now I'd like you to look at Exhibit 8.
4 Have you ever seen Exhibit 8 before?
5 A I only see different document with this page,
6 that's all, but not --
7 Q But you don't recall --
8 A I see the logo, that logo, but not that.
9 Q But you don't recall ever seeing Exhibit 8 --
10 A No.
11 Q -- the rest of it?
12 A No. This is my first time.
13 Q Well, I'd like you to look at -- unfortunately
14 the pages aren't numbered.
15 A Okay.
16 Q Look at the sixth page.
17 A Uh-huh.
18 Q There's a futuristic-looking building on it.
19 A You're going to the sixth page?
20 Q The sixth page.
21 MR. WOODS: It looks like this (indicating).
22 THE WITNESS: Okay, yeah.
23 BY MR. HRANITZKY:
24 Q You see that, the building that looks like a
25 spaceship?

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1 A Yeah.
2 Q Then it talks about Mossfon Group services.
3 A Uh-huh.
4 Q I'd like you to look in the third paragraph. It
5 says, "The Mossack Fonseca technology platform is
6 state-of-the-art and secure. Our Web-based client
7 platform [sic] portal application allows clients to
8 reserve companies online." It's that last thing that I
9 want to ask you about.
10 Do you have any understanding of what "reserve
11 companies online" means?
12 A No. I'm not familiar with this system, no, and
13 I never -- no. I don't even -- I don't know how to use
14 the Web page; but reserve company online, no.
15 Q Forget about the online part. Do you have an
16 understanding of what the term "reserve companies" means?
17 A Yeah. Make a reservation like you make in a
18 restaurant.
19 Q So what does that mean when you're reserving a
20 company as opposed to making a reservation in a
21 restaurant? What does that mean?
22 A I don't know what they mean, no.
23 Q Have you ever seen a reference to reserving
24 companies in a document?
25 A No.

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1 Q Maybe a document that you produced in response
2 to a subpoena in this case?
3 A No. The only thing I can think can be, but I'm
4 not -- in my office. I don't understand anything about
5 you ask me here, but --
6 Q I'm not asking you about this document anymore.
7 I'm asking you a different question.
8 A Reserve company --
9 Q Have you ever seen the expression "reserve
10 companies"?
11 A In my office?
12 Q Yes.
13 A No.
14 Q No?
15 A No.
16 Q Never seen --
17 A We don't see this term, no, not this term.
18 Q Okay. So you don't think that any of the
19 documents that MF Nevada produced to my client contained
20 any references to reserving companies?
21 A No. Reserving company? No, I don't use.
22 Q Okay. We'll see.
23 A I'm not familiar with this term. Maybe --
24 Q We'll see in a minute when we look at some other
25 documents that you produced. Maybe that will remind you.

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1 A Still on the same page; right?
2 Q No. I've moved to another page.
3 A Oh.
4 Q Could you turn to -- there's a document that has
5 the words "Company Formations" at the top.
6 A What page?
7 Q Well, just keep scrolling through and you'll see
8 it says "Company Formations."
9 A Form corporations?
10 Q Company Formations.
11 A Company formation?
12 MR. WOODS: Page 11.
13 THE WITNESS: Yeah, I find it.
14 MR. HRANITZKY: Okay.
15 Q Does MF Nevada provide company-formation
16 services?
17 A Yes. We incorporate companies. That's what I
18 understand "company formation," when you form a company.
19 Q Yes.
20 A Yeah. I incorporate Nevada LLC.
21 Q So that's something that MF Nevada does?
22 A Uh-huh.
23 Q Okay. And you said before that MF Nevada
24 provides registered-agent services too; right?
25 A You can't incorporate without registered agent,

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1 so you have to have a registered-agent services, yeah.
2 Q Okay. So on this page you see in the second
3 paragraph it talks about advantages of using Mossack
4 Fonseca as your registered agent?
5 A Uh-huh.
6 Q Do you have an opinion as to whether they're
7 referring to registered-agent services offered by
8 MF Nevada in this document?
9 A No. It can be many -- can be them. It's just
10 them. Don't have to be MF Corporate Service Nevada.
11 Q But you don't know that they're not talking
12 about MF Nevada though?
13 A They're not talking about Nevada.
14 Q You're sure of that?
15 Were you involved in preparing this document?
16 A No, not at all.
17 Q Have you ever seen it before?
18 A Never see that document, but I insist I don't --
19 I only prepare document and incorporate and I do
20 registered agent for the Nevada entity.
21 Q All right. But you take instructions to do that
22 from people at Mossack Fonseca; right?
23 A Yeah. They sell entity.
24 Q The clients come to you through Mossack Fonseca;
25 right?

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1 A Uh-huh.
2 MR. WOODS: I'm going to object that mischaracterizes
3 testimony.
4 MR. HRANITZKY: I don't think it does and the witness
5 just agreed to it.
6 Q So I mean if you want to change your testimony,
7 then the judge -- we'll see what the judge thinks.
8 But so you've said previously that -- actually
9 forgot it. I think we've got what we need.
10 Now I'd like you to look at -- look for the page
11 that starts with "Exclusive Online Services." It's
12 several pages --
13 A Same document?
14 Q Same document, several pages into it. It starts
15 with "Exclusive Online Services." Keep going.
16 A Exclusive Online Services, yeah.
17 Q Perfect. Now go to the next page.
18 A Uh-huh.
19 Q You see at the bottom where it talks about
20 shelf-company reservation?
21 A Yes.
22 Q It says, "With the Mossfon client information
23 portal, you can view an updated list of the shelf
24 companies available at your nearest Mossfon office and
25 you can reserve companies directly online."

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1 So here's another reference to reserving
2 companies; right?
3 A Uh-huh.
4 Q Do you have an understanding of what they're
5 talking about by "shelf companies"?
6 A Yes, I know.
7 Q What's a shelf company?
8 A What I have it in my office, not what this
9 document says.
10 Q Okay. But do you have an understanding of what
11 shelf company is?
12 A Yes. Shelf company is when you incorporate
13 company and you keep it in your shelf waiting until you
14 sell it.
15 Q Okay. So sometimes you have companies waiting
16 on the shelf at MF Nevada to sell; is that right?
17 A Yes, because sometimes client need the company
18 in less than 24 hours. You don't need to wait the period
19 for Secretary of State to get incorporated.
20 Q Okay. When somebody wants to buy a company
21 that's on your shelf at MF Nevada, do they call you
22 directly?
23 A No. I never contact any client directly. I
24 don't have any contact directly.
25 Q How do you find out about it?

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1 A Mossack Fonseca request what I have on stock on
2 my shelf.
3 Q Okay. So if the client wants a Nevada company
4 that's on your shelf, they go to Mossack Fonseca and then
5 Mossack Fonseca goes to you; right?
6 A Mossack Fonseca go to maybe everywhere, maybe.
7 I don't think I'm the only one provide them, but I have
8 shelf company. I incorporate shelf company.
9 Q You're saying that there's other companies that
10 provide Nevada shelf companies to Mossack Fonseca?
11 A Maybe. I don't know.
12 Q Are you aware of any?
13 A I don't have no idea. It would be an opinion,
14 but I have no idea. If they looking for something and I
15 don't have it, probably they need to go to somebody else.
16 Q Are you aware of any instance when that's
17 actually happened?
18 A No.
19 Q So the only shelf companies you know of --
20 A They are in my packet that I have control.
21 Q Let me finish asking the question.
22 So the only Nevada shelf companies you know of
23 that Mossack Fonseca can market to its clients are the
24 Nevada shelf companies on your shelf; right?
25 A No. Can be in any other.

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1 Q I said that you know of.
2 A Oh, that I know, yes.
3 Q Okay. So there could be any others, but you
4 don't know that there are?
5 A Yeah.
6 Q And you know that they -- that it happens with
7 your shelf companies; right?
8 A Yeah. I sell shelf companies like any other
9 registered agent.
10 Q So connecting their clients with you to purchase
11 a Nevada shelf company is a service that Mossack Fonseca
12 is providing to its clients?
13 A Can you repeat that question.
14 Q Yeah.
15 A Sorry again. I was not paying attention.
16 Q One of the services that Mossack Fonseca
17 provides to its clients is connecting them with you so
18 they can buy one of your Nevada shelf companies?
19 A They never connect me to. I can't allow to
20 connect -- to have any connection with their client.
21 Q Okay. Well, then how does the client get one of
22 your shelf companies?
23 A I sell it to Mossack Fonseca.
24 Q And Mossack Fonseca sells it to them?
25 A (Nods head.)

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1 MR. WOODS: Is that a "yes"?
2 THE WITNESS: Yeah, I'm sorry. That's a yes. I
3 don't have any contact with any client.
4 BY MR. HRANITZKY:
5 Q But from the client's perspective, they're
6 getting one of your Nevada shelf companies?
7 MR. WOODS: Objection. She can't speculate what the
8 client is thinking.
9 THE WITNESS: I don't have no idea what the client
10 and I don't have no idea what other jurisdiction the
11 client can buy.
12 BY MR. HRANITZKY:
13 Q But you go to Panama every year to talk about
14 Nevada LLCs; right?
15 A Uh-huh.
16 Q And that's a symposium that's organized by
17 Mossack Fonseca; right?
18 A Sometime, yeah.
19 Q All right. And the clients who go to that
20 symposium are clients of Mossack Fonseca?
21 A No client. It's no client.
22 Q Their clients never ever go?
23 A Never there, no. There are not client in this
24 symposium. I don't meet the client. They are other
25 people work for Mossack Fonseca but not clients. I never

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1 meet any client, no. In this symposium I don't meet
2 clients.

3 Q No clients ever go to the symposiums?

4 A No, no, no, no. They go and meet the client,
5 but in this symposium they are all people -- they are
6 attorneys. They are all attorneys. They like to learn
7 more of the product because they can go and sell it. I
8 don't meet any client on the symposium, no client.

9 Q So the symposiums are all Mossack Fonseca
10 people?

11 A Maybe there are one, but I am not go on that
12 one. I only go on -- they are completely no client.

13 Q The symposiums you go to are all Mossack Fonseca
14 people?

15 A Yes. They are attorneys, most of them

16 attorneys.

17 Q And they -- and your understanding is that they
18 take what they learn from you about Nevada companies and

19 then they go sell Nevada companies?

20 A Go to law firm or whatever. They are all

21 attorneys.

22 Q And they go and sell Nevada companies?

23 A Offer the sale, yeah.

24 I never meet client.

25 MR. HRANITZKY: Why don't we break for lunch now. It

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1 would be a good time.
2 (Lunch recess taken from 11:51 a.m. to
3 12:51 p.m.)

4 (Plaintiff's Exhibits 9, 11 and 12 were marked
5 for identification by the Certified Court Reporter.)

6 BY MR. HRANITZKY:
7 Q So good afternoon, Ms. Amunategui.

8 A Hi. Good afternoon.

9 Q So I'd like you to take a look at the document
10 that's been marked -- it's in front of you. It's been
11 marked as Exhibit 9.

12 A Uh-huh.

13 Q I'm just going to represent to you that this
14 is -- this also comes from Mossack Fonseca's Web site.

15 Do you see at the top there's a reference to MF
16 Corporate Services International and it gives an address

17 in Miami?

18 A Uh-huh.

19 Q Have you ever had any interaction with that
20 entity?

21 A No.

22 Q Do you know of anybody who works at that entity?

23 A I have a rumor of someone who works there, but I
24 don't know. I don't know anything. This is my first
25 time I see the name.

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1 Q I see. Okay.
2 A MF Corporate Service International, I don't have
3 any idea they have a name like this.
4 Q Have you ever received an E-mail from that
5 E-mail address, Florida@mossfon.com?
6 A Not that I remember.
7 Q Is mossfon.com -- is that the domain name for
8 Mossack Fonseca?
9 A Yes.
10 Q Okay.
11 A I believe so.
12 Q Moving to Exhibit 12, the next --
13 MR. WOODS: You're skipping 11?
14 MR. HRANITZKY: Yes, we're skipping 11 -- no, sorry.
15 We're skipping 10.
16 Q Exhibit 11.
17 A Okay. Here I am.
18 Q Have you ever seen Exhibit 11 before?
19 A No. First time.
20 Q Okay. I'll represent to you that this is
21 another document that comes from Mossack Fonseca's Web
22 site.
23 A Uh-huh.
24 Q Do you see that this provides information about
25 Nevada limited-liability companies?

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1 A Uh-huh.
2 Q Are you aware that Mossack Fonseca markets
3 Nevada limited-liability companies?
4 A Yes.
5 Q Including companies that are on the shelf at
6 MF Nevada; right?
7 A Yeah, probably, yes.
8 Q Then you see at the bottom of the first page it
9 talks about highlights of Nevada?
10 A Oh, here.
11 Q And then moving on to the next page, the last
12 bullet point says "skilled personnel."
13 A Uh-huh.
14 Q Is that you?
15 A Yes, I hope so.
16 Q Okay. We can move to Exhibit 12.
17 Hold on a second. Do you see --
18 A We're going to same document or moving to --
19 Q No, new document. Now we're on Exhibit 12.
20 A Uh-huh.
21 Q Have you ever seen Exhibit 12 before?
22 A Similar but not the same.
23 Q Okay. Does this appear to be a Mossack Fonseca
24 document marketing features of Nevada limited-liability
25 companies?

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1 A Uh-huh.
2 Q Okay. I'd like you to look down under the
3 section on "Managers and Members."
4 A Uh-huh.
5 Q You see the fourth bullet it says --
6 A Yeah.
7 Q -- "Register of manager and member is required
8 and must be kept at the registered office of the LLC"?
9 A Uh-huh.
10 Q What does that mean?
11 A What it mean for me?
12 Q Yes, for you. What do you understand that to
13 mean?
14 A (Through the interpreter) The administrators
15 and members -- or managers and members -- must be
16 registered. They must be -- they must be at the office
17 to the registered agent.
18 THE REPORTER: Did you say "at the office to the
19 registered agent"?"
20 THE WITNESS: (Through the interpreter) No. The
21 name of the manager, the administrator, and the member
22 must be at the registered office of the LLC.
23 BY MR. HRANITZKY:
24 Q Does MF Nevada serve as a registered office for
25 some Nevada LLCs?

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1 A For some. For some they choose to be there --
2 they're using our address -- not for all of them.
3 Q But with respect to those, is there a register
4 of the manager and the member maintained at MF Nevada's
5 office?
6 A (Through the interpreter) We keep the name of
7 the manager with the current -- with the most current
8 address in our files after the corporation has been
9 renewed.
10 Q So you keep a register of the manager and
11 member -- a current register of the manager and member --
12 at your office for all of the LLCs for which MF Nevada is
13 the registered office?
14 A (Through the interpreter) I only maintain the
15 record of the active entities with the name and the
16 address. I don't maintain the records, just the name and
17 the address.
18 Q Okay. Well, let me ask this a different way.
19 Does -- with respect to the LLCs for which
20 MF Nevada is the registered office, does MF Nevada comply
21 with the requirements under Nevada law?
22 A Yes.
23 Q Okay. And according to this document, one of
24 those requirements is that a register of the manager and
25 member is required to be kept at the registered office.

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1 A Correct.
2 Q And MF Nevada complies with that?
3 A Uh-huh.
4 Q "Yes"?
5 A Yes.
6 Q And what information is contained in the
7 register?
8 A (Through the interpreter) The name and the
9 address of the last administrator and the address and
10 where the documents should be found.
11 Q You referred to the "administrator."
12 A (Through the interpreter) Administrator means
13 manager.
14 Q So the register includes the name and the
15 address of the current manager?
16 A Uh-huh.
17 Q And the address where the records can be found?
18 A Can be found, yes.
19 Q Okay. Is MF Nevada currently the registered
20 office with respect to any of the 123 entities that NML
21 has sought information about through the subpoena to
22 MF Nevada?
23 MR. WOODS: Do you want to show her the subpoena so
24 she doesn't have to remember what the 123 entities are?
25 MR. HRANITZKY: This is just a "yes" or "no." I'd be

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1 happy to show her the subpoena.
2 MR. WOODS: I don't know that she knows exactly which
3 of the 123 entities -- which they are.
4 THE WITNESS: I can tell you right now --
5 THE REPORTER: I'm sorry, I'm not understanding. You
6 said, "I can tell you right now" and then I didn't
7 understand.
8 MR. HRANITZKY: "MF Nevada is still the registered
9 agent for all of them," I think is what she said.
10 THE WITNESS: I'm not sure if we still the registered
11 agent for all of them.
12 BY MR. HRANITZKY:
13 Q You're not sure?
14 A Yeah.
15 Q I see.
16 A Because I need to go and check one by one. I
17 respond to subpoena where we was the registered agent a
18 long time ago.
19 Q Do you know if MF Nevada is still the registered
20 agent for some of them?
21 A Yes, some ones but I don't know which one.
22 Q But you don't know which? Okay. That's enough
23 for now. I'm not going to take you through the list.
24 We'll be here all day.
25 A And I don't memorize all this 130 whatever.

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1 Q Could I ask you to turn to the second page of
2 Exhibit 12 now. Do you see under "Incorporation and
3 Administration" --
4 A Okay, yes, I'm here.
5 Q -- the second bullet says, "Excellent
6 availability of company names for incorporation"?
7 A Uh-huh.
8 Q Do you know what that means?
9 A What I personal is like Nevada have many
10 available on names. It's not very restrict on names
11 because it's a small -- any name you can find is
12 sometimes available to incorporate.
13 Q I'm still not entirely sure I'm understanding.
14 A Okay.
15 Q Are you saying that in Nevada --
16 A Uh-huh.
17 Q -- there aren't strict rules about what name you
18 give to an LLC?
19 A No. What I say is Nevada there are not many
20 company incorporate, so you still can find name
21 available.
22 Q I see.
23 A If you go to Delaware, probably that name is
24 busy. You cannot use it.
25 Q I see.

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1 A That's what I believe it is.
2 Q I see. So okay. That makes sense.
3 A Maybe in ten years Nevada the same.
4 Q Okay. Could I -- look on the same page. Close
5 to in the middle do you see "Continuation
6 (domestication)"?
7 A Yes.
8 Q The first bullet reads, "Foreign companies can
9 be speedily continued to Nevada."
10 A Uh-huh.
11 Q Do you have an understanding of what that means?
12 A A little bit, what I think.
13 Q What's your understanding?
14 A Foreign company can become a Nevada LLC.
15 "Domestication" is the word from Secretary of State when
16 you bring a company from another country or another
17 state.
18 Q So, for example, if somebody has a company
19 that's incorporated in Panama, they can transform it into
20 a Nevada company? That's what you're saying?
21 A Yes.
22 Q And there's a process in Nevada for doing that?
23 A Uh-huh. Also company from another state U.S.
24 Q I see. Is there any record kept anywhere that
25 the company used to be a Panama company before it was a

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1 Nevada company?
2 A Uh-huh. Secretary of State, they require the
3 original document from the original jurisdiction before
4 it accept the incorporation. We need to provide it.
5 Q Is there any due-diligence process that goes on
6 before a company is allowed to be continued into Nevada?
7 A They need to be in good standing in their
8 original jurisdiction and need to provide a certificate
9 of good standing to be elected to be here.
10 Q Okay. Well, just speaking hypothetically, if a
11 foreign corporation were involved in criminal activity
12 and maybe its officers are under investigation for
13 criminal activity and it wanted to continue to Nevada, to
14 cease to be a foreign corporation and become a Nevada
15 corporation, would that be allowed in Nevada?
16 MR. WOODS: Are you asking her to testify to what
17 Nevada law is?
18 MR. HRANITZKY: I'm just asking her understanding.
19 THE WITNESS: Under the Nevada law, they don't ask
20 you more, just the name and the original of the company
21 is in good standing.
22 MR. HRANITZKY: I see.
23 THE WITNESS: And the manager and the member of that
24 entity need to sign the Article of Organization first so
25 that at least they know who is the name of the person,

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1 but I don't know what Secretary of State do more about
2 that.
3 MR. HRANITZKY: Okay.
4 Q Do you know if there's any requirement that
5 books and records from the company before it came to
6 Nevada have to be maintained somewhere after it's
7 incorporated in Nevada?
8 A No, I don't know. I don't know. I only believe
9 you have to maintain since the company came here, not in
10 the past.
11 Q So books and records from before it came to
12 Nevada, as far as you know, there's no requirement --
13 A No requirement.
14 Q -- preserved?
15 A Yeah. Can I ask something?
16 The Nevada registered agent ethics association
17 follow some ethic like how you know your client. If
18 you -- we are not allowed to investigate the client
19 because we don't have the tools, but at least we have to
20 know -- if the person is not a public person or if you
21 feeling something is not right, of course you need to not
22 follow their incorporation. That's the ethic of the
23 registered agent association.
24 Q Well, if you received instructions to
25 incorporate a foreign corporation as a Nevada LLC and you

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1 thought something was suspicious or not quite right --
2 A Okay.
3 Q -- about the entity, could you say, "No, I'm not
4 going to do that"?

5 A Yes. Yes, I can. I can say -- I can tell
6 Mossack Fonseca, "I don't feel comfortable with this
7 document. I think something is wrong here, so I'm not
8 going to do it."

9 Q Has that ever happened?

10 A Not really, no, nothing I remember; but when I
11 feel like a document is not very clear or something, I
12 reject it.

13 Q Okay. There's just one thing that I wanted to
14 clarify because I was just looking at the transcript and
15 I'm not sure that it captured the question and answer
16 clearly.

17 If I understood your testimony before correctly,
18 it's your understanding that when a foreign corporation
19 is continued to Nevada and becomes a Nevada corporation,
20 there's no requirement that its books and records from
21 before it became a Nevada corporation must be maintained
22 after it becomes a Nevada corporation?

23 A Yeah, I don't know. So far I don't know, it's
24 not. I never see that we have to, but I don't know.
25 Q Okay. Do you see on the last page of

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1 Exhibit 12 -- or the second-to-last page, I'm sorry --
2 A Here (indicating)?
3 Q Yeah. It's a section called "Documents Required
4 to be Kept."
5 A Uh-huh.
6 Q The first bullet is "due-diligence documents as
7 required." What is that talking about?
8 A Due-diligence documents required that Mossack
9 Fonseca do on his client before decide to organize the
10 document -- the company. I don't have that service here
11 because we can't afford it. It's a very expensive, I
12 think, tools to do it, but that's what they do. They
13 check every client before they decide to make an
14 incorporation.
15 Q Okay. So your understanding is that --
16 A That's what I think is the name due diligence.
17 Q Okay. So if I've got this right, your
18 understanding is, before a client is permitted to
19 incorporate a Nevada corporation, Mossack Fonseca does a
20 due diligence?
21 A Yes.
22 Q And it's only if the client clears that due
23 diligence, that Mossack Fonseca allows the incorporation
24 to go forward?
25 A Allowed to be his client.

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1 Q I see. Are documents generated in that due
2 diligence maintained at MF Nevada?
3 A No. I don't have any idea. We don't do the due
4 diligence, so I don't have anything. I don't have no
5 idea how that process work.
6 Q Well, here this document it says, "Documents
7 required to be kept at MF Nevada in accordance with the
8 law." Do you see that?
9 A Yeah, I see it.
10 Q And the first item listed is "due-diligence
11 documents."
12 A Well, they put in this it's now required by the
13 law, but I don't do the due diligence. We don't have the
14 due diligence. The client do it. In this case Mossack
15 Fonseca do the due diligence. We don't.
16 Q So you don't keep due-diligence documents --
17 A No, I don't.
18 Q -- at MF -- just let me finish asking the
19 question.
20 You don't keep due-diligence documents at
21 MF Nevada?
22 A No.
23 Q Can you describe for me what the process is for
24 formation of the Nevada LLC?
25 A You need to prepare the Article of Organization

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1 form with Secretary of State, check that the name is
2 available, get all the information about the manager, the
3 address.
4 Q You get the manager's address?
5 A The manager address and the name, a correct
6 name.
7 In some cases I request they send me the
8 passport of the name, of the ID, so I match the name what
9 they told me is correct, because otherwise I need to
10 repair, and cost money. After that I prepare the annual
11 list and I send it by E-mail -- well, by the electronic
12 service to them so they found the signature for that
13 person.
14 Q When you refer to "them," you're talking about
15 the Secretary of State?
16 A No, to Mossack Fonseca.
17 Q Okay.
18 A The client sign the final list and then after
19 that they have everything in order, the Article of
20 Organization from Secretary of State and the Article of
21 Organization from MF Corporate Service you probably have
22 in your subpoena.
23 THE REPORTER: I'm sorry. I didn't hear the last
24 part of that. The Articles of Organization --
25 THE WITNESS: The Article of Organization. We call

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1 MF Corporate Service Article of Organization because it's
2 a little bit more --
3 MR. WOODS: What she said is she has a document
4 called MF Corporate Services Articles of Organization
5 that's a little more --
6 THE WITNESS: Looks better than the form from
7 Secretary of State.
8 BY MR. HRANITZKY:
9 Q It's more thorough?
10 MR. WOODS: She's saying it looks better.
11 THE WITNESS: It looks better.
12 MR. WOODS: It's more attractive.
13 BY MR. HRANITZKY:
14 Q It's prettier?
15 A Yeah, it's prettier. Well, it has more page
16 and -- say the same but it's more elegant.
17 Q Okay.
18 A And we print these two document when they say
19 the same with the same information, send it to Secretary
20 of State by E-mail, and then Secretary of State process.
21 After the document is ready and processed and done, I
22 receive the original document in my office by Fed Ex.
23 Q Okay. That's the whole process?
24 A Well, after the company come in, the original
25 document, I review that everything is matched -- the

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1 name, the address, and the name of the entity -- and then
2 I add these document of the case, fill out the form that
3 Mossack Fonseca own so the client can have access --
4 Mossack Fonseca have the access -- for the company's
5 incorporate. And then they give me instruction where
6 they need to be sent, to their office because they will
7 do the rest of the document or wait until we have some
8 other mail or something; but normally I send it to them
9 by DHL courier. So they prepare the corporate kit and
10 send it to them.
11 Q What is the corporate kit?
12 A We call it the corporate kit when everything is
13 inside: Article of Organization, charter, initial list,
14 Operating Agreement, assistant manager, assistant member,
15 and all of that. The thing is, normally we send it, they
16 prepare it there, and send it to the client.
17 Q When you refer to "they," you're talking
18 about --
19 A Well, Mossack Fonseca.
20 Q -- Mossack Fonseca?
21 A I prepare the incorporation process here.
22 Q And they prepare the corporate kit?
23 A The corporate kit.
24 Q Using documents that you provide to them?
25 A No, no. I don't prepare these document. I only

1 send the set of the Article of Organization, the charter,
2 and that's it, and they --
3 Q I see. They prepare the corporate kit and
4 you --
5 A The Operating Agreement and that kind of stuff.
6 Q They prepare the corporate kit and you send it
7 off to the Secretary of State?
8 A No, no, no. I prepare the document, the first
9 document, Article of Organization and all the Secretary
10 of State require to incorporate an entity. I send it to
11 Secretary of State. Secretary of State send it to me to
12 my office. Then when the document in original come in --
13 because I request legalization of each document -- I put
14 all together very nice and I put it back in an envelope
15 to Mossack Fonseca. They prepare the rest of the
16 corporate kit to give it to whatever client is.
17 Q And that's the end of your involvement?
18 A That's my end of the involvement until the
19 client next year need -- the company next year need to
20 renew.
21 Q I see.
22 A Or in the meantime, when the company is alive,
23 maybe they ask me to obtain a certificate of good
24 standing or a change of manager. That's what the
25 involvement. That's the involvement our office.

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Page 132
1 Q I see.
2 A That's what I call corporate service here.
3 That's all we do.

4 Q I see. And what's involved in the renewal of
5 the corporation?

6 A Obtain the annual list, sign it by the manager,
7 by the current manager we think still, and get the
8 opportunity to the person in Panama to check with the
9 client if this is the same manager for this year or the
10 next. I prepare the annual list again, the annual-list
11 form from Secretary of State. I send it to Panama, and
12 Panama have one or two months to give me that document to
13 re-sign it from the client so I can renewal.

14 Q Okay.

15 A I charge the invoice, because if the client
16 don't pay the fee, we don't renew.

17 Q I see. And what's the fee?

18 A Secretary of State charge \$325 for renewal every
19 year.

20 Q Does MF Nevada charge a fee for the renewal?
21 A It isn't a flat fee, but I don't know exactly
22 the prices because I don't deal with prices. We charge
23 our fee for that through the accounting though.

24 Q So but --

25 A We charge Mossack Fonseca. We don't charge the

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1 client.

2 Q I see.

3 A Because Mossack Fonseca charge probably another

4 fee to the client.

5 Q Okay. But you said that accounting takes care

6 of that?

7 A Yes.

8 Q Does MF Nevada have an accounting department?

9 A Yeah, here, yeah. We have a CPA, Sharples &

10 Associates.

11 Q I see. So when you refer to "accounting,"

12 you're talking about the CPA?

13 A Yeah. In the end of year and the end of month,

14 they see how much money deposit for annual and they see

15 if they need something, if they forgot to pay something.

16 We have an accountant specially for annuals, for

17 renewals.

18 Q Okay. Earlier today we were talking about

19 human-resource services and you said that Mossack Fonseca

20 provides some back-office human-resources services to

21 MF Nevada?

22 A Uh-huh.

23 Q Is that right?

24 A Uh-huh.

25 Q Does Mossack Fonseca also provide any

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1 back-office accounting services for MF Nevada?

2 A Probably, yes, but I'm not sure. I don't know

3 exactly what kind of services.

4 Q Okay. Do you know of any other back-office

5 services that Mossack Fonseca provides to MF Nevada?

6 A Sometime I.T. services if we have some major

7 problem.

8 Q I.T.?

9 A I.T. Cost less than call somebody here. If

10 they can fix it, we ask for some services.

11 Q Any other services you can think of?

12 A We have to pay the courier. They charge the

13 client, but we pay first; so they -- we collect the money

14 after for the courier.

15 Q They collect the courier fees from the clients

16 for you?

17 A So that include their return back because we pay

18 for that.

19 Q I see. So with respect to -- sorry. Strike

20 that.

21 Are you ever asked to serve as a director or

22 secretary or in some other capacity personally for any of

23 the Nevada LLCs that --

24 A Incorporate.

25 Q -- MF Nevada incorporates?

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1 A No.
2 Q That never happens?
3 A Say again your question, please.
4 Q Sure.
5 So we've been talking about what MF Nevada does
6 to set up a Nevada corporation.
7 A Uh-huh.
8 Q And you testified earlier that MF Nevada
9 sometimes serves as registered agent for some Nevada
10 corporations; correct?
11 A Uh-huh. We always serve as a registered agent
12 of the company here; otherwise they can't be
13 incorporated.
14 Q Okay. So my question is, do you personally,
15 Patricia Amunategui, ever serve in any other capacity for
16 these Nevada LLCs? For example, are you ever the
17 secretary of --
18 A No.
19 Q -- any of these Nevada LLCs?
20 A No, no.
21 Q Or a director?
22 A No. Personal?
23 Q Yes.
24 A No.
25 Q Or a manager?

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1 A No, never.
2 Q That's never happened?
3 A Never happened.
4 Q Do you ever learn anything about what the Nevada
5 LLCs you help to set up do, what functions the LLCs
6 perform?
7 A No. You mean you're talking the company I
8 incorporate, if I know after that what they're doing as a
9 business?
10 Q Yes.
11 A No.
12 Q Or if they actually do anything as a business?
13 A I believe everybody do something. Why they
14 spend the money to incorporate?
15 Q But you don't know?
16 A No, I don't have no idea. I lose the contact of
17 the company as soon as left my office.
18 Q Until it's time to renew?
19 A Yes.
20 Q Is MF Nevada subject to any know-your-client
21 rules or regulations under Nevada law?
22 MR. WOODS: Objection. She can testify to her
23 knowledge, but she can't testify to Nevada law.
24 MR. HRANITZKY: To her knowledge.
25 MR. WOODS: To her knowledge.

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1 THE WITNESS: By my knowledge by myself, what I've
2 been learning with the association, it's not required,
3 but we still -- I still tell you again we have an ethic
4 how you know your client; and when we see suspicious act
5 like they change the manager very often or some kind of
6 stuff they give you an idea, we need to pay attention and
7 do something, resign the company or contact, do
8 something. That's required for our association, try to
9 keep, you know, this business very serious.
10 BY MR. HRANITZKY:
11 Q But those are guidelines?
12 A Guidelines like we --
13 Q Best practices?
14 A Best practice for a registered agent, but it's
15 not any law that I know that require to check.
16 Q Do you know who owns the shares or the equity in
17 MF Nevada?
18 MR. WOODS: She's testified to that a hundred times
19 already.
20 THE WITNESS: I already told you that I don't
21 remember exactly the name.
22 BY MR. HRANITZKY:
23 Q I'm sorry.
24 A Timberlane Associate or something.
25 Q I'm sorry. So when you were talking earlier

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1 about shareholders --
2 A Yeah.
3 Q -- that's what you -- you're right.
4 A Sorry. I don't remember exactly the name. It's
5 a long name, but I know it is.
6 Q Problem is that James Wald wrote this outline
7 and he used a different word.
8 A Well, it's very confusing because shareholder is
9 one thing and another one, but --
10 Q The "MF" in MF Nevada, that refers to Mossack
11 Fonseca, doesn't it?
12 A I really don't know, but I don't like to have
13 this name. I'm sure have a lot of problem with this
14 name.
15 Q What do you think?
16 A Maybe, maybe not. Something I don't know. I
17 don't choose the name and I don't incorporate that
18 company.
19 Q Okay. Does MF Nevada have any clients other
20 than Mossack Fonseca?
21 A We have a couple, but they're not anymore
22 because the fee got more expensive.
23 Q So if I understand your testimony, MF Nevada
24 used to have clients other than Mossack Fonseca but it no
25 longer does?

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1	A No longer does, yeah. That's very long time
2	ago.
3	Q What percentage of MF Nevada's business did
4	those other clients represent when you had them?
5	A 0.5 percent maybe, a little bit.
6	Q A tiny piece?
7	A A very tiny piece.
8	Q So Mossack Fonseca is MF Nevada's only client
9	now, and even when it had other clients, it was far and
10	away the largest client; right?
11	A Yes, plus the contract agreement they ask for --
12	I forgot the word I needed.
13	(Through the interpreter) Exclusivity.
14	Q Okay. So under the current agreement between
15	MF Nevada and Mossack Fonseca, MF Nevada is not permitted
16	to provide services to other clients?
17	A It's better not.
18	Q The contract says that it's better than it not?
19	A Not, yeah.
20	Q But it doesn't prohibit MF Nevada from doing
21	that; is that what you're saying?
22	A Well, we need to have permission.
23	Q I see. Have you ever seen a copy of that
24	contract?
25	A No.

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1	Q No?
2	A No. I know exist, but I don't ever have a copy
3	in my hand.
4	Q But MF Nevada is a party to the contract?
5	A Yes, yes, yes.
6	Q Who signed the contract on behalf of MF Nevada?
7	A I don't know. I don't never see the copy or the
8	original, so I can't say that. I don't know.
9	Q So it wasn't you?
10	A No, no, it was not me.
11	Q Okay. And even though you've not seen the
12	contract, you have an understanding of some of the terms
13	of the contract?
14	A Yeah, of course because maybe tell me what I can
15	do, what I cannot do under this contract.
16	Q Who tells you that?
17	A The president of the company.
18	Q Is that Imogene?
19	A Imogene Wilson, yeah.
20	Q Anybody else?
21	A No, not that I remember.
22	Q Does MF Nevada have a legal department?
23	A No. We hire external office of legal, his
24	company. What is the name of it? I forgot.
25	MR. WOODS: Woods Erickson & Whitaker.

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1 MR. HRANITZKY: Only the best.

2 THE WITNESS: Only the best, yeah. They do

3 everything. They do the contract, they do everything, so

4 the rest of the questions they can answer to you. If you

5 have a legal department, we'll need to make more money.

6 They charge a lot of money.

7 MR. WOODS: I'm the cheapest guy at the table. Don't

8 complain.

9 THE WITNESS: Well, that's the reason I keep you.

10 MR. HRANITZKY: There's no fairness in billing rates

11 for attorneys.

12 Why don't we take a five-minute break.

13 (Brief recess taken.)

14 (Plaintiff's Exhibits 13 through 19 were marked

15 for identification by the Certified Court Reporter.)

16 BY MR. HRANITZKY:

17 Q So I'd like you to look at the document that's

18 been marked as Exhibit 13. That's this one.

19 A Oh, okay. Sorry.

20 Q Do you recognize this document?

21 A Was this my subpoena or not? No. I see it one

22 time, but I don't -- sorry. I see so many of these, I'm

23 so confused. I don't know which one is.

24 Q Is this a Declaration that you signed?

25 A Oh, okay. Yeah, yes, okay.

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1 Q I assume that you had some assistance from your

2 attorneys in putting this together?

3 A Yes, yes, yes. He prepare.

4 Q If you could look at paragraph 5 --

5 A Uh-huh.

6 Q -- you see there's a reference to you produced

7 several thousand pages of documents to NML in response to

8 a subpoena?

9 A Uh-huh.

10 Q You remember that?

11 A Yes, I remember. A lot of work.

12 Q Okay. Did anyone help you in looking for

13 documents that are responsive to the subpoena or did you

14 do it all yourself?

15 A I do all by myself. Of course I hire somebody

16 to help me to stack it by company, and then I meet with

17 him to review everything is compliant with the request

18 and then I hire company to scan it.

19 Q Okay. When you refer to "him," you gestured

20 towards Kent?

21 A I'm sorry. My attorney.

22 Q Mr. Woods?

23 A Mr. Woods, yeah.

24 Q How did you go about looking for the documents?

25 A I went to my physical file first and then I

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1 check if any electronic file was there and realized that
2 mainly they are the same. So I print it all; and when I
3 have so many duplication, I only pick up what is the one
4 page per document, you know, and then I organize it by
5 date. I organize it -- they're organized so the people
6 on the scanner don't charge me double to organize the
7 document and was very clear. And after everything is
8 perfect from the A to Z until the end, I pack it very
9 well and deliver it to scan people because I don't want
10 the mess, the papers. You know, I was afraid that was
11 not organized like this.

12 Q So the last thing you said, after you made sure
13 that it was all there, you delivered it to the people who
14 scanned it?

15 A I deliver it.

16 Q You deliver it to the people who scanned it?

17 A To scan, the company I hire. They offer me to
18 pick up, but I decide to deliver it myself because I
19 didn't want any document get lost.

20 Q Okay. You said that you looked at your
21 hard-copy files and electronic files; correct?

22 A Yeah. Some electronic I have. Some were not
23 because, like I say before, we don't keep much document
24 in the office in electronic because was very long time
25 ago. These document, they are very old. So I check my

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1 physical and I check the electronic and then I find out
2 they are the same, so --

3 Q Does MF Nevada keep hard copies of everything?

4 A We supposed to, but I'm not.

5 Q You aspire to that?

6 A There are very old ones. So sometimes we don't
7 have the hard copy for that, but I try to keep most of
8 the time in a physical copy. I'm going in the process to
9 change everything for electronic.

10 Q I see. When you say you looked at the
11 electronic files, are those your personal electronic
12 files or MF Nevada?

13 A MF Nevada electronic file. I don't have any
14 electronic document myself.

15 Q Okay. And where are those stored? Is there an
16 MF Nevada network?

17 A No. Some of them they have in some CD we've
18 been saving in the past and we find out that the CD was
19 not current. My file was more current than the CD.

20 Q Okay. But I'm asking, so you used to save
21 documents on CD but you don't do that anymore?

22 A Yeah. It's a very long process, so we planning
23 to hire a company to do it and we don't have to have so
24 much paper.

25 Q I see. So how do you store the electronic